

Salary changed.

striking out the words "three thousand" in line two and inserting in lieu thereof the words "forty-two hundred," and adding in line three after the word law the words "from and after June first, one thousand nine hundred and twenty-three."

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 20th day of August, A.D. 1924.

## CHAPTER 49

AN ACT PROVIDING FOR THE ELECTION OF AN AUDITOR FOR THE COUNTY OF SCOTLAND AND FIXING THE SALARY OF SAID OFFICER, AND FIXING THE COMPENSATION FOR CERTAIN SERVICES PERFORMED BY THE TREASURER OF SAID COUNTY.

*The General Assembly of North Carolina do enact:*

County commis-  
sioners may create  
office of auditor.  
To appoint  
auditor.

SECTION 1. That the board of county commissioners of Scotland County is hereby authorized in its discretion to create the office of auditor for Scotland County, and may appoint some person who shall be in the opinion of said board qualified to hold said office, said auditor to be under the control and direction of said board of county commissioners, and the said board is hereby authorized to fix the compensation of said auditor, to be paid out of the general fund of said county, and said auditor shall serve for a period of two years and until his successor has been appointed by said board of county commissioners.

Compensation.

Term of office.

Duty of auditor.

SEC. 2. It shall be the duty of said auditor to open and keep a set of account books, in which he shall keep separate accounts of the several funds of the county, and in which shall be shown the total receipts each month of all taxes, fines, forfeitures, and all other moneys and funds belonging to said county collected and received by the several officers of said county in an expert and intelligent manner, assigning distinct and separate accounts for each and every said officer and each and every fund, which book shall be permanently kept as a public record of his office; to supervise, scrutinize, and examine at least once in every calendar month all books, accounts, receipts, and vouchers and other records of all the officers of said county which show the receipt or expenditure of any funds arising from the collection of any taxes, fines, forfeitures, and any and all other moneys and funds belonging to said county collected or received by them; to assist the several officers of said county to make out and prepare for publication all annual statements and reports required by law; to investigate and inquire for all delinquent taxpayers and to require all delinquent property, including polls, to be placed on the tax lists; to examine